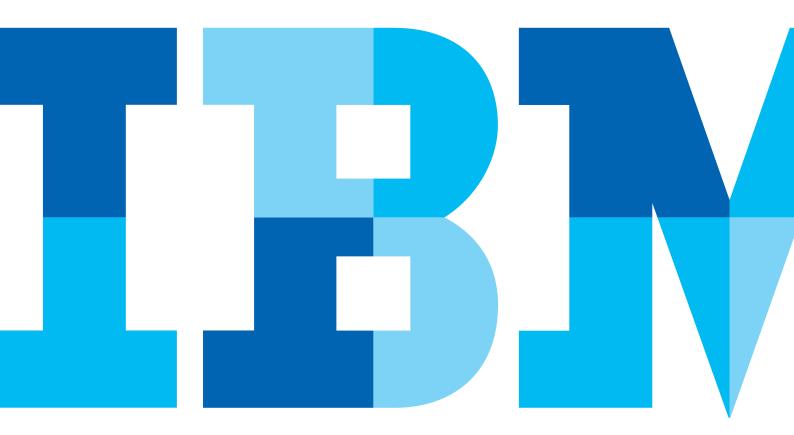
Integrated Financial Forecasting and Planning Performance Blueprint Powered by IBM Cognos Express



IBM

Introduction

This application brief illustrates a web-based application for managing Integrated Financial statements. *The IBM Cognos® Integrated Financial Forecasting and Planning Performance Blueprint Powered by IBM Cognos Express* enables operations to focus on plans while affording finance and senior management the visibility to ensure that operational plans are in synch with corporate objectives. The *Blueprint* establishes the targets and metrics used to measure organizational success. Response to changing business conditions is usually expressed as an updated forecast. As forecasts change, integrated financial statements can be instantly updated to see the effect on key financial objectives such as DSO and cash flow per share.

Integrated Financial Forecasting and Planning Blueprint Powered by IBM Cognos Express overview

Throughout a corporation during the planning cycle, there will be models supporting different types of planning processes, such as sales planning, headcount planning and capital planning. These models collect data at the micro level. Integrated financial statements make up the macro level model for consolidating and analyzing the results of the micro planning processes. At a corporate level, the results of the planning process should be validated against the strategic objectives of the corporation and provide predictability into the long range plan. The overall process is characterized by the need to:

- Establish relationships between profit metrics and cash flow requirements.
- Synchronize operational plans with integrated financial statements to understand their impacts on the balance sheet and cash flow.
- Model alternative business scenarios quickly to make optimal investment decisions.

The process begins with setting financial objectives expressed as financial targets or goals to establish operational plans, budgets and forecasts. Objectives are discussed and finalized, then expressed as a set of tangible targets in the form of financial statements—initially an income statement. Revenue targets are modeled based on agreed-upon financial objectives, then measured against profitability objectives to identify margin requirements. Resources can now be properly allocated throughout the company. As income statements are finalized, they're tied to other financial statements that include the balance sheet and cash flow. Accounts receivable, accounts payable and major capital expenditures are modeled to analyze key metrics. Best-in-class companies iterate scenarios between the income statement, balance sheet and cash flow to ensure that an integrated view of all statements and objects are considered when planning for the upcoming fiscal year.

When integrated financial statements are validated, they are used as targets to build corporate operational plans, which are then linked back to integrated financial statements to validate targets. Changes to plans or targets are reflected in integrated financials to increase the probability of attaining these financial goals.

The minimal requirement for most corporations includes a complete set of financial statements consisting of an income statement, balance sheet, cash flow and key ratios and metrics. The statements must be integrated, so that any change in underlying assumptions ripples through all of them: days sales outstanding (DSO) assumptions affect the balance sheet along with cash position; revenue plan assumptions affect balance sheet and cash flow and so on. Because such targets are frequently iterated, accuracy is necessary and integration of these statements must be assured. In high-performance companies, financial statements are the baseline for measuring results and are dynamic documents in constant use, not mere reports collecting dust on a shelf. The *Integrated Financial Forecasting and Planning Blueprint Powered* by *IBM Cognos Express* helps your company use your financial statements to improve business outcomes and optimize performance.

Blueprint objectives and architecture

The Integrated Financial Forecasting and Planning Blueprint Powered IBM Cognos Express achieves a number of the objectives of integrated financial planning:

- Connects operational plans to the financial statements
- Provides the basis for strategic and operational plan and forecasts
- · Validates bottom up plans against strategic objectives

Business intelligence model

The business intelligence (BI) components of the *Blueprint* focus on providing vital information to executives. On-demand information provides the tools to evaluate performance versus existing plans, make decisions with causal effect on plans and incorporate strategic initiatives to drive business performance.

The benefits of the BI model include:

- On-demand data access
- Dashboards that provide key information relevant to business function
- Drill-down from dashboards to answer questions and depict status from various perspectives
- Cross-organizational reporting (multi-node reporting)
- Visual aids showing status of the plan versus performance for evaluation and understanding of its impact
- Filtering options for further focus on needed information
- Ad hoc query to slice-and-dice information to answer questions and monitor impact
- · Dimensional analysis to analyze impact
- · Actual versus budget and forecast
- · Flexible and extensible modeling

These features help you make informed decisions about integrated financial statements and their relationship to strategic maps and corporate goals.

The BI model presents information in many forms, with the capability to drill down to more detailed analyses and include up-to-date information from IBM Cognos Express. Folders, dashboards and reports are provided to drive the decision-making process. Some noteworthy features are:

- Reporting for all organization levels (multi node reporting)
- In-body prompts allowing for selection of areas of interest in the report
- · Clickable links to sections of a multi-section report
- Drill-down to further detail

Workflow

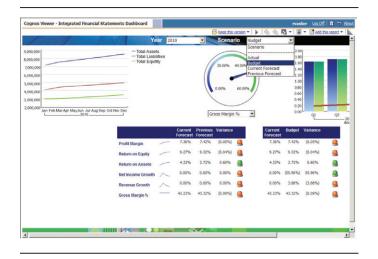
In a typical workflow, after a company has set its strategic objectives, the rest of the organization uses the targets to create tactical operational plans for the upcoming year. These operational plans are typically driver-based and linked to key business factors such as number of units sold, product mix and so on. After plans are reviewed and approved, they are tied back to integrated financial statements to ensure they meet corporate objectives.

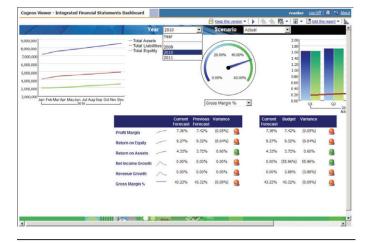
With interactive scenario analysis and team input, company resources and plans often shift to meet financial objectives. Throughout the process, operational plans must be continually translated into a set of financial numbers.

Financial goals and objectives might need adjusting as operations provides a clearer picture of what is achievable with the resources at hand. The association between integrated financial and operational plans leads to alignment and commitment to reach corporate objectives.

Executive reporting

For an executive, the dashboard report shows a great deal of information about his or her company and provides immediate information about any anomalies Executives can select the time period, version or both as shown in the following images. This report also shows major performance indicators.





Users may also refer to specific reports and or charts for further information.

For example, they can refer to an income statement chart similar to the chart in the following example.



Users can also view a balance sheet.

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			Y	ear 2010		- Scena	rio Budget						
	Dec-PY	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
ASSETS													
Cash and cash equivalents	1,793,311	2,301,268	2,708,578	2,922,326	2,045,340	2,272,670	2,515,938	2,724,434	2,977,687	3,234,244	3,461,225	3,720,903	3,970,822
Accounts receivable	879,292	447,971	490,545	469,823	496,774	491,676	519,356	513,527	511,966	540,054	533,299	562,096	554,631
Inventories	309,202	195,035	213,571	204,550	216,282	214,063	226,114	223,577	218,820	230,824	227,938	240,246	237,054
Property, plant and equipment - cost	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Accumulated depreciation	(730,740)	(790,849)	(850,958)	(911,067)	(971,176)	(1,031,285)	(1,091,394)	(1,151,503)	(1,217,077)	(1,282,651)	(1,348,225)	(1,413,799)	(1,479,373
Property, plant and equipment - net	4,269,260	4,209,151	4,149,042	4,088,933	4,028,824	3,968,715	3,908,606	3,848,497	3,782,923	3,717,349	3,651,775	3,586,201	3,520,627
Total Assets	7,251,065	7,153,424	7,561,736	7,685,632	6,787,220	6,947,123	7,170,014	7,310,036	7,491,396	7,722,471	7,874,237	8,109,527	8,283,134
LIABILITIES													
Accounts payable	239,039	(21,612)	209,935	155,907	199,789	174,806	208,514	182,223	174,677	212,360	185,294	220,718	192,397
Accrued labor costs	23,767	14,628	16,018	15,341	16,221	16,055	16,959	16,768	16,412	17,312	17,095	18,018	17,779
Accrued expenses	359,256	490,813	622,370	753,927	885,484	1,017,041	1,148,598	1,280,155	1,414,581	1,549,007	1,683,433	1,817,859	1,952,285
Interest payable	104,996	113,329	121,662	129,995	113,328	121,661	129,994	113,327	121,660	129,993	121,659	129,992	138,325
Income taxes payable	1,100,004	1,120,844	1,141,684	1,162,524	83.364	104,204	125.044	145,884	166,724	187,564	208,404	229.244	250,084
Short-term debt	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Long term debt	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000

Information about direct and indirect cash flow is also displayed in the Cash Flow Direct and Cash Flow Indirect reports.

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				Cas	hflow	Direc	t					
		Ye	ar 2009	1	Scena	rio Actual		•				
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
CASHFLOWS FROM OPERATING ACTIVITIES												
Cash received from customers	(99,381)	208,073	367,433	273,696	330,473	286,911	345,936	327,176	306,726	1,130,059	(440,991)	384,597
Cash paid to suppliers and employees	20,014	(415,267)	(211,912)	(103,375)	(209,910)	(105,535)	(232,723)	(168,045)	(100,337)	(229, 197)	(192,909)	(178,201)
Interest paid (net of amount capitalized)	0	0	0	0	0	0	0	٥	0	0	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0
Net cash from/(used in) operating activities	(79,367)	(207, 194)	155,521	170,321	120,563	181,376	113,213	159,131	206,389	900,862	(633,900)	206,396
CASHFLOWS FROM												
Capital expenditures	0	0	0	0	0	0	0	0	0	0	0	0
Net cash from/(used in) investing activities	0	0	0	0	0	0	0	0	0	0	0	0
CASHFLOWS FROM FINANCING ACTIVITIES												
Net borrowings under line of credit agreement	0	0	0	0	0	0	0	0	0	0	0	0
Net proceeds issuance/repayment of long term debt	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from issuance of common stock	0	0	0	0	0	0	0	0	0	0	0	0
Net cash from/(used in)	0	0	0	0	0	0	0	0	0	0	0	0

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			C	ashfl	ow Inc	lirect						
		Year 2	009	•	Scenario	Actual	-	*				
	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec
CASHFLOWS FROM OPERATING ACTIVITIES												
NetIncome	38,621	42,204	45,789	49,373	52,958	56,541	60,126	63,710	67,294	70,878	74,462	78,047
ADJUSTMENTS TO NET INCOME												
Depreciation and amortization	\$4,645	54,645	54,645	54,645	54,645	54,645	54,645	54,645	\$4,645	54,645	54,645	54,645
CHANGE IN ASSETS AND LIABILITIES												
(Increase)/decrease in receivables	(393,288)	(93,002)	59,189	(41,716)	7,892	(42,838)	9,018	(16,910)	(44,528)	771,636	(805,582)	11,837
(Increase)/decrease in inventory	(137,578)	(8,911)	20,803	(14,849)	2,957	(15,064)	3,171	(5,946)	(15,658)	3,766	(16,055)	4,162
Increase/(decrease) in payables	303,387	(256, 181)	(82,118)	69,697	(48,278)	72,791	(69,210)	10,805	85,124	(50,558)	5,050	(1,470)
Increasel(decrease) in accrued expenses	29,846	29,051	32,213	28,171	25,389	30,301	30,463	27,827	34,512	25,495	29,580	34,175
Increase/(decrease) in income taxes payable	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667
Increase/(decrease) in interest payable	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333
Increase/(decrease) in deferred taxes payable	0	0	0	0	0	0	0	0	0	0	0	0
Total adjustments	(117,988)	(249,398)	109,732	120,948	67,605	124,835	53,087	95,421	139,095	829,984	(708,362)	128,349
Net cash povided by operating activities	(79,367)	(207, 194)	155,521	170,321	120,563	181,376	113,213	159,131	206,389	900,862	(633,900)	206,396
CASHFLOWS FROM INVESTING												
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Planning model

The planning model of the *Integrated Financial Forecasting and Planning Blueprint Powered by IBM Cognos Express* provides web-based deployment of process workflow, data collection and consolidation. In addition, you can customize this model as needed. Its benefits include:

- Web-based deployment of models for data collection and consolidation
- On-demand workflow
- On-demand consolidation
- On-demand browser-based calculations to yield immediate results
- Capability to execute form-based planning using selection boxes to drive application logic and calculations
- · Sandboxing to create personal scenarios for what-if analysis

Workflow

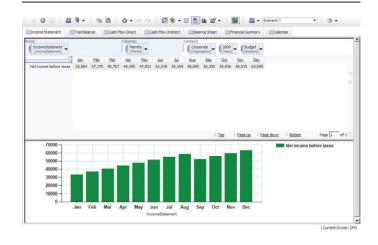
Executives can see the workflow status of the application and are co-owners of that information, able to make edits as required. Workflow status changes, calculations and aggregations occur in real-time as users save information, enabling frequent planning iterations. Before data is entered, the plan is designated as **Not Started**. Once a plan is saved, it becomes a **Work In Progress** and remains accessible for further editing. When an item is submitted, the plan is **Locked** and no more changes can be made. The locked state indicates that the plan is ready for review. A reviewer can review the plan in any state, but can only reject a locked plan item. When a locked plan is rejected, it reverts to a work in progress, making it editable once again for plan owners. The following screen capture depicts workflow for a Corporate Financial contributor.

Name	State		Ownership		Reviewer		Last Data Comn	nit	
Corporate	O Not Started	-	None	-	None	-	Never committed	-	

Income Statement

The Income Statement is fed by bottom-up plans developed in other Blueprints, such as the *Expense Planning and Control Blueprint Powered by IBM Cognos Express*. A financial analyst can compare these bottom-up plans to actual data, the current forecast and the previous forecast. The analyst can easily transfer data from the current forecast to the previous forecast and create a new current forecast. The first view of the income statement shows the current monthly forecast for 2009. The second view shows a chart and bar graph. You can create any number of views and graphs "on the fly."

Income Statement	Cash Flow C	Direct 📃	Cash Flow In	drect 🔲	Balance She	et 📰 Fin	ancial Summa	ry Ca	liendar		
IncomeStatement [IncomeStatement]	Columns: Mont (Mont		C:	Corporate [Organization			ent Forecast [Scenario]	-			
	Dec-PY	Click to	Open Subset	Editor	Apr	May	۸n	24	Aug	Sep	Oct
Sales	382,079	296,462	303,693	310,924	318,154	325,385	332,616	339,847	347,078	345,872	352,5
Cost of sales											
Raw Materials	122,478	104,443	106,990	109,538	112,085	114,632	117,180	119,727	122,274	119,621	122,0
Labor	91,859	78,332	80,243	82,153	84,064	85,974	87,885	89,795	91,706	89,716	91,5
Total Cost of Sales	214,337	182,775	187,233	191,691	196,149	200,606	205,065	209,522	213,980	209,337	213,ć
Gross margin	167,742	113,687	116,460	119,233	122,005	124,779	127,551	130,325	133,098	136,535	139,1
Gross Margin %	43.90%	38.35%	38.35%	38.35%	38.35%	38.35%	38.35%	38.35%	38.35%	39.48%	39.4
Depreciation and amortization	65,574	63,645	63,645	63,645	63,645	63,645	63,645	63,645	63,645	69,431	69,4
Selling expenses	13,770	13,365	13,365	13,365	13,365	13,365	13,365	13,365	13,365	14,581	14,5
Administrative expenses	20,656	20,048	20,048	20,048	20,048	20,048	20,048	20,048	20,048	21,871	21,8
Total operating expenses	100,000	97,058	97,058	97,058	97,058	97,058	97,058	97,058	97,058	105,883	105,8
Profit from operations	67,742	16,629	19,402	22,175	24,947	27,721	30,493	33,267	36,040	30,652	33,4
Interest expense	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,1
Net income before taxes	59,409	8,296	11,069	13,842	16,614	19,388	22,160	24,934	27,707	22,319	25,1
Provision for income taxes	21,670	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,4
Net income	37,739	(2,121)	652	3,425	6,197	8,971	11,743	14,517	17,290	11,902	14,6
Weighted average number of shares											
Earnings per share											-
Basic	\$1.89	(\$.11)	\$.03	\$.17	\$.31	\$.45	\$.59	\$.73	\$.86	\$.60	\$
Diluted	\$1.80	(\$.10)	\$.03	\$.16	\$.30	\$.43	\$.56	\$.69	\$.82	\$.57	\$
Retained earnings - beginning of period	1,268,900	1,306,639	1,304,518	1,305,170	1,308,595	1,314,792	1,323,763	1,335,506	1,350,023	1,367,313	1,379,: -
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Trial Balance

The Trial Balance tab links the Income Statement to the Balance Sheet and the Cash Flow (Direct Method). Financial analysts can modify targets such as 'Days sales outstanding' by changing the metric directly. Changes made here are automatically reflected in the Balance Sheet and Cash Flow (Direct and Indirect) tabs and you can immediately see the changed financial position of your company.

Income Statement	Cash Flow Direct	Cash Flow	Indirect	Balance She	et Enner	ncial Summary	Calenda	K		
VS: Columns: Flow (Flow) (MonthsOnly (Months) (Months)	}			2009 - EC	Surrent Forecas [Scenario]	it 🕌				
	Jan	Feb	Mar	Apr	May	۵n	24	Aug	Sep	
FLOW - OPERATING OPERATIVES										-
Accounts receivable										
Accounts receivable - beginning of period	554,631	420,785	477,232	441,311	466,626	461,837	487,837	482,363	492,627	
Sales	296,462	303,693	310,924	318,154	325,385	332,616	339,847	347,078	345,872	
Receipts from customers	(430,308)	(247,246)	(346,844)	(292,840)	(330, 174)	(306,616)	(345,320)	(336,815)	(331,220)	
Accounts receivable - end of period	420,785	477,232	441,311	466,626	461,837	487,837	482,363	492,627	507,279	
Days sales outstanding	44	44	44	44	44	44	44	44	44	-
Inventory	0	0	0	0	0	0	0	0	0	
Raw materials inventory - beginning of period	296,318	252,685	286,580	265,011	280,213	277,335	292,950	289,662	295,824	
Raw materials consumed	(104,443)	(106,990)	(109,538)	(112,085)	(114,632)	(117,180)	(119,727)	(122,274)	(119,621)	
Raw materials purchased	60,810	140,886	87,959	127,286	111,755	132,795	116,439	128,436	122,849	
Raw materials inventory - end of period	252,685	286,580	265,011	280,213	277,335	292,950	289,662	295,824	299,053	
Days raw materials outstanding	75	75	75	75	75	75	75	75	75	
Accounts payable										
Accounts payable - beginning of period	229,332	117,697	301,898	170,262	254,572	216,300	265,589	225,366	248,586	
Purchases	60,810	140,886	87,969	127,286	111,755	132,795	116,439	128,436	122,849	
Payments to suppliers	(172,445)	43,316	(219,604)	(42,976)	(150,027)	(83,505)	(156,662)	(105,216)	(125,737)	
Accounts payable - end of period	117,697	301,898	170,262	254,572	216,300	265,589	225,366	248,586	245,699	
Days purchases outstanding	60	60	60	60	60	60	60	60	60	
Accrued expenses	0	0	0	0	0	0	0	0	0	
Accrued expenses - beginning of period	(450,584)	(397,171)	(343,758)	(290,345)	(236,932)	(183,519)	(130, 106)	(76,693)	(23,280)	-
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Cash Flow Tabs

The *Blueprint* supports both the direct and indirect methods of cash flow reporting. The Cash Flow Direct tab displays the cash receipts and payments and the Cash Flow Indirect tab shows the impact of cash change to Balance Sheet Accounts. Neither of these tabs require input. They are immediately updated when changes are made to the Income Statement or Assumptions tabs.

Income Statement Trial Balance Cash	Flow Direct	Cash Fl	ow Indirect	Balanc	e Sheet	Financial S	ummary	Calendar			
CashFlow (Direct Method) [CashFlow (Direct Method)]		s: inths onths] 🕶	0	Corporate Organizatio			ent Forecast [Scenario]	•			
5	lan	Eeb	Mar	Apr	Max	λn	24	Aug	Sep	Oct	0
Cash flows from operating activities:											_
Cash received from customers	430,308	247,246	346,844	292,840	330,174	306,616	345,320	336,815	331,220	359,276	3
Cash paid to suppliers and employees	(232,959)	(15,233)	(282,836)	(106,280)	(210,599)	(156, 156)	(217,932)	(185,304)	(195,291)	(206,745)	(1!
Interest paid (net of amount capitalized)	0	0	0	(25,000)	0	0	(25,000)	0	0	(16,667)	
Income taxes paid	0	0	0	(20,000)	0	0	0	0	0	0	
Net cash from/(used in) operating activities	197,349	232,013	64,008	141,560	119,575	150,460	102,389	151,511	135,929	135,863	1
Cash flows from investing activities:											
Capital expenditures	0	0	0	0	0	0	0	0	0	0	
Net cash from/(used in) investing activities	0	0	0	0	0	0	0	0	0	0	
Cash flows from financing activities:											
Net borrowings under line of credit agreement	0	0	0	0	0	0	0	0	0	0	
Net proceeds issuance/repayment of long term debt	0	0	0	0	0	0	0	0	0	0	
Proceeds from issuance of common stock	0	0	0	0	0	0	0	0	0	0	
Net cash from/(used in) financing activities	0	0	0	0	0	0	0	0	0	0	
Net increase/(decrease) in cash and equivalents	197,349	232,013	64,008	141,560	119,575	150,460	102,389	151,511	135,929	135,863	1
Cash and cash equivalents at beginning of period	2,712,199	2,909,547	3,141,561	3,205,569	3,347,129	3,466,704	3,617,164	3,719,552	3,871,063	4,006,992	4,1
Cash and cash equivalents at end of period	2,909,547	3,141,561	3,205,569	3,347,129	3,466,704	3,617,164	3,719,552	3,871,063	4,006,992	4,142,855	4,3
	•										
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CashFlow (Indirect Method) [CashFlow (Indirect Method)]		Months (Months]		Context: Corpora Organiza		09 - C.	rrent Forecas [Scenario]	it 🕶			
	Jan	Eeb	Mar	Apr	Max	λn	м	Aug	Sep	Qct	
Cash flows from operating activities:	63,645	63,645	63,645	63,645	63,645	63,645	63,645	63,645	69,431	69,431	-
Net Income											
Adjustments to net income:	133,846	(56,447)	35,920	(25,314)	4,789	(26,000)	5,473	(10,263)	(14,652)	6,345	
Depreciation and amortization	43,633	(33,896)	21,569	(15,201)	2,877	(15,615)	3,288	(6,162)	(3,228)	3,741	
Change in assets and liabilities:	(111,635)	184,201	(131,635)	84,310	(38,272)	49,289	(40,223)	23,220	(2,887)	(16,691)	
(Increase)/decrease in receivables	51,231	55,108	52,334	54,173	58,816	48,647	61,938	45,031	56,613	56,265	
(Increase)/decrease in inventory	10,417	10,417	10,417	(9,583)	10,417	10,417	10,417	10,417	10,417	10,417	
Increase/(decrease) in payables	8,333	8,333	8,333	(16,667)	8,333	8,333	(16,667)	8,333	8,333	(8,334)	
Increase/(decrease) in accrued expenses	0	0	0	0	0	0	0	0	0	0	
Increase/(decrease) in income taxes payable	199,470	231,361	60,583	135,363	110,604	138,717	87,872	134,221	124,027	121,174	
Increase/(decrease) in interest payable	197,349	232,013	64,008	141,560	119,575	150,460	102,389	151,511	135,929	135,863	
Increase/(decrease) in deferred taxes payable											
Total adjustments	0	0	0	0	0	0	0	0	0	0	
Net cash povided by operating activities	0	0	0	0	0	0	0	0	0	0	
Cash flows from investing activities:	0	0	0	0	0	0	0	0	0	0	
Capital expenditures	0	0	0	0	0	0	0	0	0	0	
Net cash from/(used in) investing activities	0	0	0	0	0	0	0	0	0	0	
Cash flows from financing activities:	0	0	0	0	0	0	0	0	0	0	
Net borrowings under line of credit agreement	0	0	0	0	0	0	0	0	0	0	
Net proceeds issuance/repayment of long term debt	197,349	232,013	64,008	141,560	119,575	150,460	102,389	151,511	135,929	135,863	_
Proceeds from issuance of common stock	2,712,199	2,909,547	3,141,561	3,205,569	3,347,129	3,466,704	3,617,164	3,719,552	3,871,063	4,006,992	
Net cash from/(used in) financing activities	2,909,547	3,141,561	3,205,569	3,347,129	3,466,704	3,617,164	3,719,552	3,871,063	4,006,992	4,142,855	
					A Top	A Page up	Page dow	m Fott	om	Page 1	of 1

Balance Sheet

Financial analysts can immediately see changes in assumptions and the income statement on the Balance Sheet tab. This impact on the financial position of the corporation might require repeated iterations if analysts are not satisfied with the result. After the analysts are satisfied with the targets, these can be aligned with the overall strategic objectives and goals.

Income Statement	Cash F	low Direct	Cash Flow	Indirect	Balance Sheet	Financ	ial Summary	Calendar		
	olumns:		iontext:			11.4				
BalanceSheet	[Months -		Corporate [Organization]	Balance	2009 pe] - E 2009 [Years	Urren	t Forecast _			
0	Dec-PY	Jan	Feb	Mar	Apr	May	λn	24	Aug	Sep
Assets:	0	0	0	0	0	0	0	0	0	0,*
Cash and cash equivalents	2,712,199	2,909,547	3,141,561	3,205,569	3,347,129	3,466,704	3,617,164	3,719,552	3,871,063	4,006,992
Accounts receivable	554,631	420,785	477,232	441,311	466,626	461,837	487,837	482,363	492,627	507,279
Inventories	296,318	252,685	286,580	265,011	280,213	277,335	292,950	289,662	295,824	299,053
Property, plant and equipment - cost	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Accumulated depreciation	(1,473,908)	(1,537,553)	(1,601,198)	(1,664,843)	(1,728,488)	(1,792,133)	(1,855,778)	(1,919,423)	(1,983,068)	(2,052,499)
Property, plant and equipment - net	3,526,092	3,462,447	3,398,802	3,335,157	3,271,512	3,207,867	3,144,222	3,080,577	3,016,932	2,947,501
Total Assets	7,089,239	7,045,464	7,304,175	7,247,049	7,365,479	7,413,743	7,542,173	7,572,155	7,676,446	7,760,824
Liabilities:	0	0	0	0	0	0	0	0	0	0
Accounts payable	229,332	117,697	301,898	170,262	254,572	216,300	265,589	225,366	248,586	245,699
Accrued labor costs	14,816	12,634	14,329	13,250	14,011	19,413	14,648	23,173	14,791	14,953
Accrued expenses	(450,584)	(397,171)	(343,758)	(290, 345)	(236,932)	(183,519)	(130, 106)	(76,693)	(23,280)	33,172
Interest payable	204,992	213,325	221,658	229,991	213,324	221,657	229,990	213,323	221,656	229,989
Income taxes payable	1,360,044	1,370,451	1,380,878	1,391,295	1,381,712	1,392,129	1,402,546	1,412,963	1,423,380	1,433,797
Short-term debt	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Long term debt	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000
Deferred taxes	0	0	0	0	0	0	0	0	0	0
Total liabilities	3,782,600	3,740,946	3,999,005	3,938,454	4,050,687	4,089,980	4,206,667	4,222,132	4,309,133	4,381,609
Stockholders' equity:	0	0	0	0	0	0	0	0	0	0
Capital stock	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Retained earnings	1,306,639	1,304,518	1,305,170	1,308,595	1,314,792	1,323,763	1,335,506	1,350,023	1,367,313	1,379,215
Total liabilities and stockholders equity	7,089,239	7,045,464	7,304,175	7,247,049	7,365,479	7,413,743	7,542,173	7,572,155	7,676,446	7,760,824

Ratios [Ratios]	Columns:	ters			Corporate [Orpanization]	2009 Curren	t Forecast		
0	01	02	03	04	E Total Year				
Earnings Per Share:	0	0	0	0	0				-
Basic	0.10	1.35	2.19	2.62	6.25				
Diluted	0.09	1.28	2.08	2.50	5.95				
Revenue Growth	-18.96%	7.14%	5.80%	4.57%	-3.93%				
Gross Margin	349,380	374,335	399,958	426,326	1,549,999				
Gross Margin %	38.35%	38.35%	38.73%	39.48%	38.75%				
Net Income Growth	-98.11%	1275.82%	62.42%	19.95%	-59.23%				
Current Ratio	2.42	2.34	2.34	2.33	2.33				
Quick Ratio	2.26	2.18	2.19	2.19	2.19				
Net Working Capital Ratio	0.28	0.29	0.32	0.34	0.34				
Return on Assets	.03%	.36%	.56%	.65%	1.56%				
Return on Equity	.06%	.81%	1.29%	1.53%	3.64%				
Profit Margin	.21%	2.76%	4.23%	4.85%	3.13%				
Assets Turnover Ratio	0.13	0.13	0.13	0.13	0.50				
Accounts Receivable:	0	0	0	0	0				
Receivables Turnover Ratio	2.06	2.00	2.04	2.07	7.68				
Days Sales Outstanding	44	44	44	44	44				
Inventories:	0	0	0	0	0				
Inventory Turnover Ratio	0.00	0.00	0.00	0.00	0.00				
Days Inventory Outstanding	75	75	75	75	75				
Debt to Equity Ratio	0.00	0.00	0.00	0.00	0.00				
Interest Coverage Ratio	2.33	3.33	4.00	4.35	3.50				
Net Income Pad	0.00	0.00	0.00	0.00	0.00				*

Financial Summary

On the Financial Summary tab, you can see the effect of your changes on key ratios.

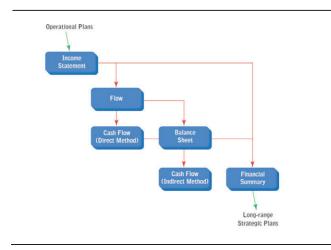
Income S	Stateme	nt	Tri	al Bala	nce	Cas	h Flow	Direct		Cash F	low Inc	irect	Ba	lance §	sheet		Financial	Summary	Calenda
Years (Years)	•							Month (Month	is s] •								bext: Days in (Assum	Month +	
	ec-PY	Jan	Eeb	Mar	• <u>Q1</u>	Apr	Max	۵un	• <u>02</u>	24	Aug	Sep	± <u>Q3</u>	Qct	Nov	Dec	• <u>Q4</u>	· Total Y	ear
2009	31	31	28	31	90	30	31	30	91	31	31	30	92	31	30	31	92		365
2010	31	31	29	31	91	30	31	30	91	31	31	30	92	31	30	31	92		366
2011	31	31	28	31	90	30	31	30	91	31	31	30	92	31	30	31	92		365

Calendar

This tab may be hidden from the user. Its primary function is to drive the calculations for certain assumptions. For example, "Days Sales Outstanding" would use these to determine monthly receivable ending balances.

Flowchart

The following flowchart illustrates a how this *Blueprint* fits into the company planning process.



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